



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **BIRD ROCK MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2008**

**under the provisions of the**

**San Diego Maintenance Assessment District Ordinance  
of the San Diego Municipal Code**

**and**

**Landscaping & Lighting Act of 1972  
of the California Streets & Highways Code**

**Prepared For**

**City of San Diego, California**

**Prepared By**

**Boyle Engineering Corporation**

7807 Convoy Court, Suite 200

San Diego, CA 92111

(858) 268-8080

**July 2007**

# **CITY OF SAN DIEGO**

## **Mayor**

Jerry Sanders

## **City Council Members**

Scott Peters  
District 1 (Council President)

Kevin Faulconer  
District 2

Toni Atkins  
District 3

Anthony Young  
District 4 (Council President Pro Tem)

Brian Maienschein  
District 5

Donna Frye  
District 6

Jim Madaffer  
District 7

Ben Hueso  
District 8

## **City Attorney**

Michael Aguirre

## **Acting Chief Operating Officer**

Jay Goldstone

## **City Clerk**

Elizabeth Maland

## **Independent Budget Analyst**

Andrea Tevlin

## **City Engineer**

Hossein Ruhi

## **Assessment Engineer**

Boyle Engineering Corporation

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## EXHIBITS

- Exhibit A: Boundary Map
- Exhibit B: Estimated Annual Expense, Revenues & Reserves
- Exhibit C: Assessment Roll

# Assessment Engineer's Report

## Bird Rock

## Maintenance Assessment District

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### Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the BIRD ROCK MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), BOYLE ENGINEERING CORPORATION, as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. \_\_\_\_\_ ,  
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN  
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2007.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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## Executive Summary

**Project:** Bird Rock  
Maintenance Assessment District

**Apportionment Method:** Equivalent Benefit Unit (EBU)

	<b>FY 2007</b>	<b>FY 2008 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	1,466	1,466	--
<b>Total Estimated Assessment:</b>	\$91,831	\$137,746	--
<b>Total Number of EBUs:</b>	1,836.60	1,836.60	--
<b>Assessment per EBU:</b>	\$50.00	\$75.00	\$102.10 <sup>(3)</sup>

<sup>(1)</sup> FY 2008 is the City's Fiscal Year 2008, which begins July 1, 2007 and ends June 30, 2008. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

<sup>(2)</sup> Maximum Authorized annual amounts subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

<sup>(3)</sup> Prior year's maximum authorized annual assessment increased by cost-indexing factor of 6.01%.

**Annual Cost-Indexing:** The maximum authorized assessment rate has been increased based on approved annual cost-indexing provisions.

**Bonds:** No bonds will be issued in connection with this District.

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## Background

The Bird Rock neighborhood is located at the south end of the coastal community of La Jolla. The area derives its name from a large rock situated prominently off the local coastline. In recent years, members of the community have developed a plan for design, construction and maintenance of various local improvements, including traffic calming measures and community beautification elements.

The Bird Rock Community Council (BRCC) petitioned the City of San Diego (City) to form a maintenance assessment district to fund the construction and maintenance of various landscaped and hardscaped improvements, and streetscape features in the Bird Rock area. The City retained Boyle Engineering Corporation (Boyle) to prepare an Assessment Engineer's Report for Fiscal Year 2006 and beyond. The Assessment Engineer's Report was approved and assessments confirmed in Fiscal Year 2006.

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## District Proceedings for Fiscal Year 2008

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2008. The Fiscal Year 2008 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a

resolution ordering the levying of the proposed assessments.

### **Bond Declaration**

No bonds will be issued in connection with this District.

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### **District Boundary**

The District is generally bounded by La Canada Street (to the north); Folsom Drive, Bellevue Avenue and Linda Rosa Avenue (to the east); Wrelton Drive (to the south); and the Pacific Ocean (to the west).

The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as Exhibit A.

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### **Project Description**

The project to be funded by the proposed assessments is the construction and maintenance of certain landscaped and hardscaped improvements, and streetscape features, including but not limited to medians, sidewalks, bulb-outs, monuments, kiosks, curbs, and gutters. The assessments may also be used to promote community events and to install and/or maintain seasonal decorations.

The proposed improvements areas are conceptually shown in Exhibit A and described in the following documents, incorporated herein by reference:

- ◆ *Bird Rock Coastal Traffic Flow Improvement Project*, City of San Diego (March 22, 2005).
- ◆ *Bird Rock Traffic Management Plan Map* (February 15, 2005).
- ◆ *Bird Rock Special Newsletter*, Bird Rock Community Council (November 2004).
- ◆ *Bird Rock Neighborhood Traffic Management, Parking & Traffic Calming Charrette*, Walkable Communities, Inc. (August 2002).

The proposed assessments may be used to construct and/or maintain additional improvements of like character and nature within the District to the extent that such improvements are consistent with the current apportionment methodology.

Maintenance may include, but is not limited to, the following: litter control; fertilizing, irrigation and weed control; pest control; pruning, edging, and tree maintenance for plant health and appearance; hardscape and streetscape cleaning; incidental traffic control; security; and the maintenance of irrigation, electrical and similar system components.

The engineering drawings for the improvements to be maintained by the District are on file at Map Records in the City Engineer's office. The specifications for the maintenance to be performed are contained in a City contract and are on file with the City Clerk and the Park and Recreation Department. The specifications are available for public inspection during normal business hours.

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## **Separation of General and Special Benefits**

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (32.70¢ per square foot of landscaped median and 12.39¢ per square foot of hardscaped median). These cost allocations, reviewed and adjusted annually by the City, are considered to be "general benefits" administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City's contribution to the public at large, are accordingly considered to be "special benefits" funded by the District.

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## **Cost Estimate**

### **Estimated Costs**

Estimated Fiscal Year 2008 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto.

### **Annual Cost-Indexing**

With the passage of Proposition 218, any proposed increase in



assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) plus 3%, as approved by the District property owners in Fiscal Year 2007, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2006 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U plus 3%. The maximum authorized assessment rates contained within this Assessment Engineer's Report have been indexed in accordance with these cost-indexing provisions.

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## **Method of Apportionment**

### **Estimated Benefit of the Improvements**

The proposed District improvements are generally located along the major transit corridors. The Transportation Element of the La Jolla Community Plan, and the general policy recommendations found in the City's General Plan, establish several goals and guidelines for the planned development of the community. The proposed improvements are consistent with these goals. The City's General Plan and the La Jolla Community Plan supports the establishment of community-based landscape improvement and maintenance districts, such as this District, to fund maintenance of enhanced improvements and services.

The collector and local streets within the District are the backbone of

the street network within the Bird Rock area. These streets serve as the primary access routes for inter-community and intra-community trips, and thus serve all parcels within the District. All parcels within the District benefit from the improved transit corridors through increased community aesthetics, greater public safety, and enhanced commercial identity.

### Apportionment Methodology

The total cost of construction and/or maintenance of District improvements will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs for each parcel have been determined as a function of three factors – a Land Use Factor, a Benefit Factor and a Location Factor – related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$$

Each of these factors is discussed below. Parcels determined to receive no benefit from the District improvements have been assigned zero EBUs.

### Land Use Factor

Since the proposed District improvements are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates address vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various land use/zoning classifications (as defined by the City's Municipal

Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in Table 1.

**TABLE 1: Land Use Factors**

Land Use/Zoning	Code	Land Use Factor <sup>(1)</sup>
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Duplex	DUP	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Hotel	HTL	15.0 per acre
Open Space (designated)	OSP	0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre
Undevelopable	UND	0 per acre
Utility Facility	UTL	3.0 per acre

<sup>(1)</sup> Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* dated May 2003.

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is often permitted, these activities are allowed only to the extent they are consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use and development), the trip generation rate is zero. Therefore, the designated Open Space itself receives no benefit from the District improvements and has been assigned a Land Use Factor of zero.

The Recreational Facility category includes those parcels that consist primarily of concentrated facilities, such as swimming pools, gymnasiums, racquetball clubs, etc. Recreational facilities of a more dispersed nature (e.g., parks, golf courses, etc.) have been categorized separately.

While those traveling the streets and roadways visually enjoy the enhanced improvements being maintained by the District, the

actual benefit accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves. Accordingly, the Streets/Roadways category receives no benefit and has been assigned a Land Use Factor of zero.

The Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, communications facilities, etc. Utility company administrative offices are not included in this category.

### ***Benefit Factor***

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements may include some or all of the following: public safety, view corridors and aesthetics, enhancement of commercial identity, drainage corridors, and recreational potential. The components used for this District are the following: public safety, aesthetics, and commercial identity.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements being maintained.

For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.25 indicates that full benefit is received. A value less than 1.25 indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite

Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in Table 2.

**TABLE 2: Benefit Factors by Land Use**

<b>Land Use/Zoning</b>	<b>Public Safety (Max. 0.50)</b>	<b>Aesthetics (Max. 0.50)</b>	<b>Commercial Identity (Max. 0.25)</b>	<b>Benefit Factor (Max. 1.25)</b>
Residential – All	0.50	0.50	0.00	1.00
Commercial – Office & Retail	0.50	0.50	0.25	1.25
Educational – Primary & Secondary	0.50	0.25	0.00	0.75
Hotel	0.50	0.50	0.25	1.25
Open Space (designated)	0.50	0.00	0.00	0.50
Park – Undeveloped	0.50	0.00	0.00	0.50
Recreational Facility	0.50	0.25	0.00	0.75
Street/Roadway	0.50	0.00	0.00	0.50
Undevelopable	0.50	0.00	0.00	0.50
Utility Facility	0.50	0.00	0.00	0.50

**Public Safety.** All land uses are considered to receive the maximum available benefit from the public safety aspect of the District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

**Aesthetics.** The degree of benefit received from the aesthetic aspect of the District improvements varies among land use categories. Generally, by nature of their use, residential and commercial lands receive the greatest benefit from aesthetic enhancement projects. Lands in the Educational, Open Space, Parks, Recreational Facility, Street/Roadway, Undevelopable and Utility Facility categories are considered to receive less significant benefit from the aesthetic aspects of the District improvements, as such enhancements do not affect their function, use, or value.

**Commercial Identity.** The District improvements will provide an enhanced sense of commercial identity to the primary business corridor in the area. Only those lands in the Commercial and Hotel categories are considered to benefit from enhanced commercial identity.

### **Location Factor**

The Location Factor accounts for the fact that not all parcels within the District receive the same benefit due to the location of the improvements and/or extent of the services provided. Location Factors may vary between zero (no benefit) and one (full benefit) as shown in Table 3.

**TABLE 3: Location Factor**

<b>Location Factor</b>	<b>Description</b>
0.0 (min. value)	No Benefit
0.1 to 0.9	Partial Benefit
1.0 (max. value)	Full Benefit

Parcels located north of Camino De La Costa have been assigned a Location Factor of zero for Fiscal Year 2008 since there are no improvements currently planned for this area. The Location Factor applicable to a given parcel may be reviewed and adjusted annually to reflect changes in benefit associated with new and/or modified District improvements or services.

### **Equivalent Benefit Units (EBUs)**

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated, based on the preceding factors, as follows:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor} \times \text{Location Factor}$$

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (Exhibit C).

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## Summary Results

The District Boundary is presented in Exhibit A.

An estimate of the costs of the improvements provided by the District is included as Exhibit B to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2008 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2008 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

BOYLE ENGINEERING CORPORATION

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Eugene F. Shank, PE

C 52792

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Greg S. Keppler, EIT

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_ day of \_\_\_\_\_, 2007.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_ day of \_\_\_\_\_, 2007.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY ENGINEER of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram was recorded in my office on the \_\_\_\_ day of \_\_\_\_\_, 2007.

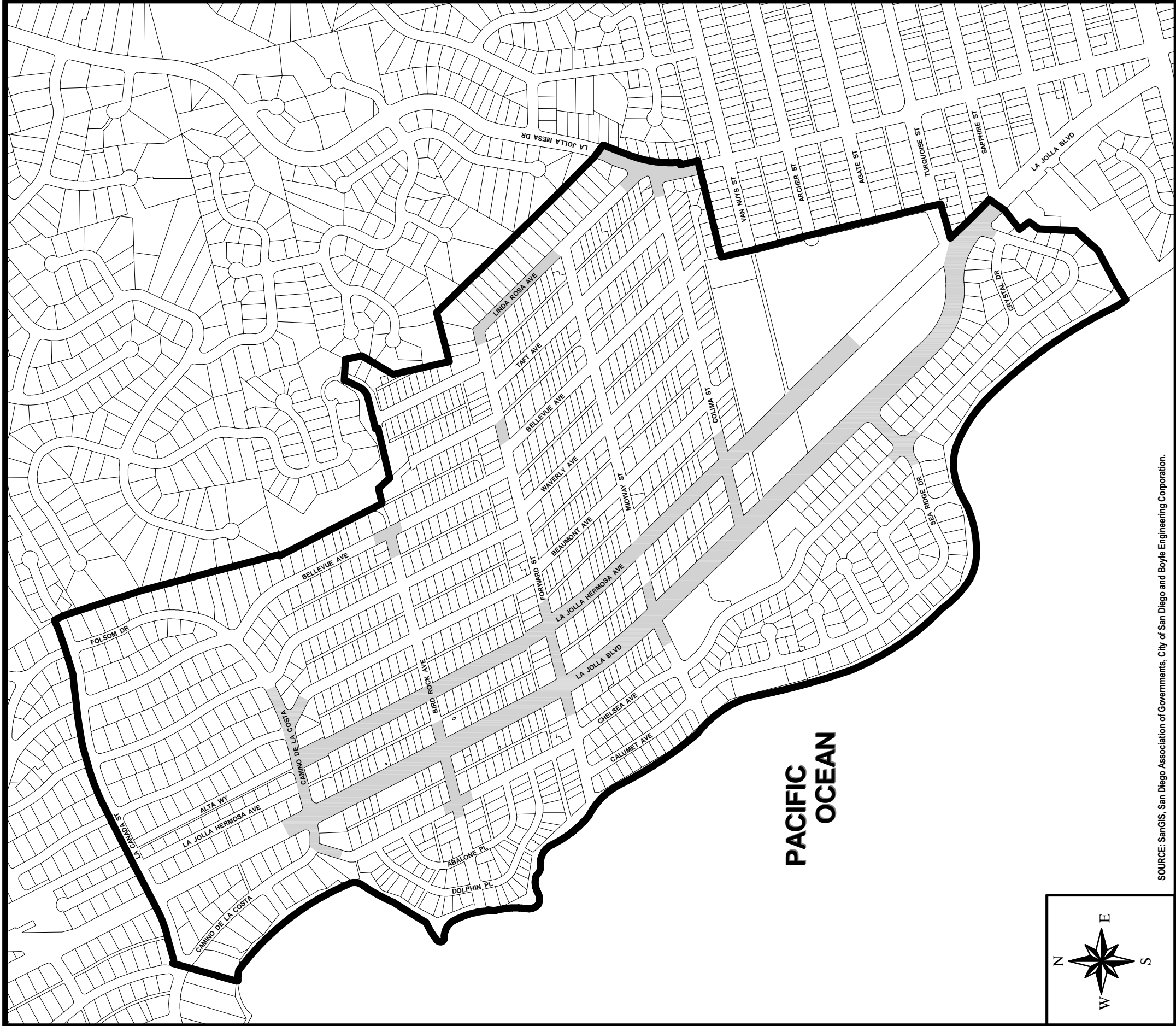
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Hosseini Ruhi, CITY ENGINEER  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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# **EXHIBIT A**



SOURCE: SanGIS, San Diego Association of Governments, City of San Diego and Boyle Engineering Corporation.

## BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF  
THE CITY OF SAN DIEGO, STATE OF CALIFORNIA,  
THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2005.

PREPARED BY:  
CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

BOYLE ENGINEERING CORPORATION  
7807 Convey Court, Suite 200, San Diego, California 92111 (619) 268-9080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING  
PROPOSED BOUNDARIES OF THE BIRD ROCK  
MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN  
DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY  
THE CITY COUNCIL AT A REGULAR MEETING THEREOF,  
HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_,  
2005, BY ITS RESOLUTION NO. \_\_\_\_\_.

CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL  
OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES,  
AND PARCELS OF LAND SHOWN ON THIS  
ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS  
LEVIED ON THE \_\_\_\_ DAY OF \_\_\_\_\_,  
2005; SAID ASSESSMENT DIAGRAM AND THE  
ASSESSMENT ROLL WERE RECORDED IN THE  
OFFICE OF THE SUPERINTENDENT OF STREETS OF  
THE CITY OF SAN DIEGO, STATE OF CALIFORNIA  
ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2005.  
REFERENCE IS MADE TO THE ASSESSMENT ROLL  
RECORDED IN THE OFFICE OF THE SUPERINTENDENT  
OF STREETS FOR THE EXACT AMOUNT OF EACH  
ASSESSMENT LEVIED AGAINST EACH PARCEL OF  
LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

LEGEND:  
District Boundary  
Parcel Line  
Improvement Area

NOTE: REFER TO THE ENGINEER'S REPORT AND REFERENCED DOCUMENTS  
FOR LOCATION AND TYPE OF IMPROVEMENTS.

NOTE:  
FOR A DETAILED DESCRIPTION OF THE LINES AND  
DIMENSIONS OF LOTS OR PARCELS SHOWN ON  
THIS MAP, REFER TO THE COUNTY ASSESSOR'S  
MAPS WHICH SHALL GOVERN WITH RESPECT TO  
ALL DETAILS CONCERNING THE LINES AND  
DIMENSIONS OF SUCH LOTS OR PARCELS.



CITY OF  
SAN DIEGO

BIRD ROCK  
MAINTENANCE ASSESSMENT DISTRICT

W.O.

DATE: JUNE 2005

REVS:

# **EXHIBIT B**

# EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves

Bird Rock - Fund 70281

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 BUDGET
<b>BALANCE FROM PRIOR YEAR</b>	\$ -	\$ 112,087	\$ 119,731
<b>REVENUE</b>			
Assessments	\$ 165,007	\$ 91,671	\$ 137,746
Interest	\$ -	\$ 500	\$ 1,200
Environmental Growth Fund	\$ -	\$ -	\$ -
Gas Tax Fund	\$ -	\$ -	\$ -
General Fund	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 165,007</b>	<b>\$ 92,171</b>	<b>\$ 138,946</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 165,007</b>	<b>\$ 204,258</b>	<b>\$ 258,677</b>
<b>EXPENSE</b>			
<b>CAPITAL IMPROVEMENTS PROGRAM</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>OPERATING EXPENSE</b>			
Personnel	\$ -	\$ -	\$ -
Contractual	\$ 30,000	\$ 25,000	\$ 42,500
Incidental	\$ 10,007	\$ 73,781	\$ 71,470
Utilities	\$ -	\$ 1,400	\$ 7,800
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 40,007</b>	<b>\$ 100,181</b>	<b>\$ 121,770.00</b>
<b>TOTAL EXPENSES</b>	<b>\$ 40,007</b>	<b>\$ 100,181</b>	<b>\$ 141,770</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 25,000	\$ 83,117	\$ 116,907
<b>TOTAL RESERVE</b>	<b>\$ 25,000</b>	<b>\$ 83,117</b>	<b>\$ 116,907</b>
<b>BALANCE</b>	<b>\$ 100,000</b>	<b>\$ 20,960</b>	<b>\$ (0)</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 165,007</b>	<b>\$ 204,258</b>	<b>\$ 258,677</b>

# **EXHIBIT C**

Due to the size of the Assessment Roll (Exhibit C), only limited copies are available. Please contact the City of San Diego, Park & Recreation Department, Open Space Division, Maintenance Assessment Districts Program at (619) 685-1350 to review the Assessment Roll.